

proviso to sub-section (3) of Section 18 of the Indian Income-tax Act, 1922, is produced. The following instructions should be followed in this connection :—

(i) Exemption certificates issued before the 1st April 1952 authorising deduction of tax at nil pies in the rupee should be accepted and acted upon. Abatement certificates, if any, specifying the rates of 6, 4, 2, 2 2/3 or 1 1/3 pies in the rupee should be treated as exemption certificate and no tax should be deduct in such cases.

(ii) No tax should be deducted in cases in which, from a certificate issued by the Income-tax Officer or otherwise you are satisfied that the payee is a person exempt from income-tax under Section 4 (3) of the Indian Income-tax Act, 1922.

(iii) In the case of abatement certificates issued between 1st April 1939 and 31st March 1946, specifying the basic rates of 9, 15 and 24 pies in the rupee or such basic rates increased by a rate of surcharge, the basic rate only *excluding* the surcharge, should be deemed to have been altered to 9, 21 and 36 pies in the rupee respectively; to each of such basic rates should be added a surcharge equal to one-twentieth thereof, and the tax deducted accordingly.

(iv) Abatement certificates issued after 1st April 1946 specifying rates lower than 12, 24 and 42 pies respectively should be deemed as if the figures, 12, 24 and 42 were read as 9, 21 and 36 together with a surcharge equal to one-twentieth of each and tax deducted accordingly.

(v) Exemption or abatement certificates issued on or after the 1st April 1951 should be accepted and acted upon.

(vi) In cases of doubt the nearest Income-tax Officer should be consulted before making the deduction from interest on Government securities.

4 A few spare copies of the Circular letter are sent herewith for circulation to the Taluk Treasuries.

Yours faithfully,

V. K. SUBRAMANYAM,
Deputy Accountant-General.

402

MISCELLANEOUS DEPARTMENTS

BANGALORE DISTRICT.

Notification dated 11th April 1952.

No. L. Dis. A2. 3762—51-52. Whereas it has been brought to my notice that rinderpest among cattle is prevailing at Kodigehalli Village, Yelahanka Hobli in Bangalore North Taluk and whereas it is likely that the epidemic may spread into other parts of the District if the cattle of this village are allowed to go out of the village, now therefore in exercise of the powers conferred under Clause 3 of the Mysore Diseases of Animals Act, 1949, I, Sri T. Rangamalliah, B.Sc., Deputy Commissioner, Bangalore District, do hereby notify that there should be no movement of the cattle from or into this village for a period of one month or until further orders. Persons disobeying the above order will render themselves liable on conviction to a fine up to Rs. 50 and to further fine of Rs. 5 for every day such breach continues.

T. RANGAMALLIAH,
Deputy Commissioner.

496

OFFICE OF THE DIRECTOR OF PRINTING, STATIONERY AND PUBLICATIONS IN MYSORE, BANGALORE.

Notification dated 14th April 1952.

As per Government Order No. 6816-72—P. & S. 2-34-114, dated 16th January 1935, paper and envelopes required for printing letter heads should be supplied by the Departments concerned to the Government Press from the annual supplies received by them from the Stationery Depot. It is observed that of late there have been heavy indents for the supply of letter heads and envelopes. The indenting officers are requested to exercise utmost economy in their indents for common and D.O. letter heads and envelopes since the Stationery Depot would deduct in the very next supply of paper and envelopes to be made to the offices

concerned an equivalent quantity of paper required for printing the letter heads and the manufacture of envelopes supplied.

B. KRISHNASWAMY CHETTY,
Director.

572

OFFICE OF THE CONTROLLER OF CIVIL SUPPLIES AND COTTON LICENSING AUTHORITY IN MYSORE, BANGALORE.

Notification dated 31st March 1952.

PREAMBLE.

The following Press Notes issued by the Textile Commissioner, Government of India, Bombay, regarding trading in certain variety of cotton, revision of prices, amendments to the Cotton Control Order, 1950, etc., are republished for the information of the general public.

H. MAHARUDRIAH,
For Controller of Civil Supplies
and Cotton Licensing Authority.

Press Note.

Amendment in Cotton Control Order.

In order to remove certain hardships and anomalies under the licensing system relating to the purchase and sale of cotton in India, the Central Government have further amended the Cotton Control Order, 1950. The following changes have been made in the conditions necessary for A and C Class licenses.

(i) The requirement regarding sale of 3,000 bales of *Indian Cotton* directly to any manufacturer during any of the basic years for issue of an A class license has now been modified to a sale of a minimum quantity of 3,000 bales of *cotton* directly to any manufacturer during any of the basic years.

(ii) An A class license will now be issued also to a person who is a member of the East India Cotton Association Ltd., Bombay, or, being a citizen of India, has been a member of the 'Karachi Cotton Association Ltd.' during any of the Cotton Season 1946-47 and 1947-48.

(iii) The requirement that an applicant for A Class license should have carried on business in cotton in more than one of the areas specified by the Textile Commissioner has been deleted.

(iv) Any person who held during any of the basic years a valid license for carrying on business in cotton issued by the appropriate authority under any Central or State law shall be entitled to a C class license. No proof of actually having carried on business in the basic years is required.

(v) 'A' class licensees will be permitted to purchase *kapas*.

(vi) 'C' class licensees will be permitted to sell Indian cotton to other C class licensees and to manufacturers besides selling to B class licensees and A class licensees.

Ministry of Commerce and Industry.

New Delhi, March, 13, 1952.

N.B.—As per sub-clause (c) of clause 2 of the Cotton Control Order, 1950, 'Cotton' means 'ginned cotton and ginned and pressed cotton and includes Indian and foreign cotton.

S. R. RAMAKRISHNAN,
Assistant Director (Cotton).

GOVERNMENT OF INDIA.

MINISTRY OF COMMERCE AND INDUSTRY.

OFFICE OF THE TEXTILE COMMISSIONER, WITTET ROAD,
BALLARD ESTATE, BOMBAY.

No. TCP—11

Press Note.

4-3-1952.

By two Notifications published in the *Gazette of India* Extraordinary dated the 3rd March, 1952, the Textile Commissioner has permitted trading in ready contracts and delivery contracts of Indian Cotton of the 1951-52 season grown in the Bellary, Kurnool (Pathikonda Taluk), Ananthapur and Cuddapah Districts of the Madras State and has declared, in terms of the Cotton Control Order, 1950, the following as the description, staple, class and maximum price in respect of cotton now moving in those areas.

Station	Description	Staple	Class	Maximum price per candy of 784 lbs. for delivery ex-godown, Bombay.
Bellary, Kurnool (Pathi-konda Taluk), Ananthapur and Cuddapah Districts of the Madras State.	Western	25-32"	Super-fine	Rs. 875

The provisions regarding Quality Control apply to the above cotton and allocations of such cotton to Mills are under issue.

GOVERNMENT OF INDIA.

MINISTRY OF COMMERCE AND INDUSTRY.

OFFICE OF THE TEXTILE COMMISSIONER, WITTET ROAD
BALLARD ESTATE, BOMBAY.

No. TCP-14. Press Note. 11th March 1952

In pursuance of the recommendations made by the Cotton Advisory Board, the Textile Commissioner has amended the Price Notification under the Cotton Control Order, 1950, to provide for the following:—

(i) 'On' allowances of Rs. 70 and Rs. 100 respectively for 3/32" and 4/32" over the basic staple of 'Western'.

(ii) Relaxation of the condition regarding 'Protected Area' in respect of 'Rajapalayam' cotton grown in the Bombay State and 'Kalyan' cotton grown in the States of Bombay and Saurashtra.

(iii) Inclusion of 'Laxmi' cotton grown in the Bombay State in the definition of 'Cambodia' instead of under 'Upland'. This enables the cultivator of 'Laxmi' cotton in the general area to obtain for it the price specified by the Textile Commissioner for 'Cambodia' in the price Notification. The 'maximum price' for 'Laxmi' cotton of the top class and staple grown in the general area will now accordingly be Rs. 1,180 per candy. 'Laxmi' cotton grown in the 'Reserved Area', however, continues to be outside price control, an allowance of 6 As. per lb. of yarn woven being admissible as was applicable to the Laxmi cotton grown in reserved areas in 1950-51.

GOVERNMENT OF INDIA.

MINISTRY OF COMMERCE AND INDUSTRY.

OFFICE OF THE TEXTILE COMMISSIONER, WITTET ROAD,
BALLARD ESTATE, BOMBAY.

TCP-15. Press Note. 11th March 1952.

The question of a suitable allowance in the prices of yarn and cloth for the use of 21F R/Gd. has been under consideration for some time, as it was claimed by the growers and the trade that it is a superior cotton meriting a price higher than the ordinary varieties of Indian cotton. In the absence of an allowance the Textile Industry has not found it possible to purchase this cotton. After careful consideration, the Government of India have decided to allow the use of 21F R/Gd. Cotton in the manufacture of yarn of the appropriate counts and cloth in groups VII and VIII. For the purposes of price fixation, Government have decided to grant an allowance of 2'6 annas per lb. of yarn woven, for warp in group VII, and 2'6 annas per lb. of yarn woven, in warp and weft in group VIII on application by the Mills. These allowances will be subject to the following conditions (of which proof will be required):—

- the cotton has been grown in an area which is a "Protected Area" under the Cotton Transport Act, 1923 or any corresponding Act;
- the seeds required for sowing such cotton in the relevant areas should have been duly approved and supplied by the Department of Agriculture of the State concerned;
- the crop of such cotton should have been rogued and off-type removed; and
- the ginning and pressing of the crop of such cotton should have been done under the supervision of the Department of Agriculture of the State concerned and a certificate of purity issued by the said Department for the pressed bales.

A. S. E. IYER,
Director (Publicity).

OFFICE OF THE CONTROLLER OF CIVIL SUPPLIES IN MYSORE, BANGALORE.

Notification dated 5-7th April 1952

Maximum Ex-Factory Prices of yarn packed by the Mills after 31st March 1952.

		Rs. a. p.
3/4s Waste	...	9 10 0 per 10 lbs.
1s Do	...	9 10 0 do
2s Do	...	10 0 0 do
3s Do	...	10 1 0 do
4s Do	...	10 2 0 do
6s Do	...	11 0 6 do
7s Do	...	11 1 0 do
1s Coloured Mixing	...	9 12 0 do

Counts	Cotton	Minimum product of counts and lea strength in lbs.	Price per 10 lbs.	
1	2	3	Single Rs. a. p.	Two fold Rs. a. p.
4s	Indian	...	12 14 6	13 12 6
6s	Do	...	13 2 6	14 0 6
8s	Do	...	13 6 6	14 4 6
10s	Do	...	14 5 0	15 9 6
12s	Do	...	14 9 0	15 13 6
14s	Do	...	16 10 0	17 14 6
16s	Do	...	17 4 0	19 2 6
18s	Do	...	18 12 0	20 13 0
20s	Do	...	19 0 0	21 3 6
22s	Do	...	19 6 0	21 13 0
24s	Do	...	19 12 0	22 6 6
26s	Do	...	22 0 6	24 11 0
28s	Do	...	22 4 6	24 15 0
30s	Do	...	22 8 6	25 3 6
32s	Do	...	22 14 6	25 9 6
36s	Do	...	23 9 6	26 11 0
40s	Do	...	24 10 6	28 0 6
40s	Foreign East African—	...	42 13 0	46 3 6
42s	Do	...	43 3 0	46 11 6
44s	Do	...	43 9 0	47 4 0
40s	Foreign Californian Min. 1 1/16"	...	...	...
42s	Staple	...	35 15 6	39 5 6
44s	*Do	...	36 5 6	39 14 0
44s	Do	...	36 11 6	40 6 6
60s	Foreign Giza 30 and other equivalent cottons—	1,800	56 4 6	61 12 6
60s	Carded	...	...	...
60s	Foreign Giza 30 and other equivalent cottons—	2,000	62 0 6	67 8 6
60s	Combed	...	...	...
60s	Foreign Egyptian Karnak/Menoufi—	2,000	63 14 6	69 6 6
60s	Carded	...	...	...
60s	Foreign Egyptian Karnak/Menoufi—	2,200	70 11 6	76 8 6
80s	Combed	...	...	...
80s	Foreign Egyptian Karnak/Menoufi—	1,800	68 15 0	77 11 0
80s	Carded	...	...	...
80s	Foreign Egyptian Karnak/Menoufi—	2,000	75 12 6	84 8 6
100s	Combed	...	...	...
100s	Foreign Egyptian Karnak/Menoufi—	2,000	93 6 0	105 10 0
4s to 9s	Mixed Yarn	...	7 9 6	8 7 6
10s to 20s	Do	...	10 7 6	12 11 0
22s to 30s	Do	...	11 6 0	14 1 0
32s to 40s	Do	...	18 0 0	21 6 0
42s to 50s	Do	...	20 3 0	24 7 0
52s to 60s	Do	...	29 4 6	34 12 6
62s to 80s	Do	...	35 0 0	41 0 0
82s to 100	Do	...	44 7 0	51 1 0

NOTE.—In the case of yarn the rounding off of the retail prices should be to the lower half anna, that is 11'99 pies should be rounded off to 6 pies and 5'99 pies will have to be omitted altogether.

3. All prices are for grey yarn of full count (subject to standard tolerance in count) and of the minimum count lea strength product given in column 3, full reeling in hanks packed in 10s lbs. bundles and in bales/cases.

2. Odd counts of yarn are not permitted for sale.

3. For folded yarns over two-fold add 1 anna per ply to the two-fold prices indicated.

4. For other counts (exclusive of fractional counts) the ex-factory price shall be the price specified above, for the count next below, increased by:—

Three annas per count in the case of 32s to 60s (carded).
Four annas per count in the case of 60s to 80s (combed).
Five annas per count in the case of 80s to 100s (combed).

5. Cheesing and/or coning charges including case packing ... Rs. 2-0-0 per 10 lbs. up to and including 80s.
Rs. 3-0-0 per 10 lbs. over 80s.

6. Yarn supplied on beams may be charged by the supplying manufacturer at the following maximum prices:—

- Up to and including 20s ... At 2 annas per lb. above the ex-mill price per bundle as notified.
- Over 20s and up to and including 40s ... At 3 annas per lb. above the ex-mill price per bundle as notified.
- Over 40s ... At 4 annas per lb. above the ex-mill price per bundle as notified.